

**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
OCALA DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No: 5:18-cv-539-Oc-30PRL

PHILIP MOTT HARRIS, II and
24/7 TAX SERVICES, LLC,

Defendants.

ORDER

THIS CAUSE came on for consideration upon the Report and Recommendation submitted by Magistrate Judge Philip R. Lammens (Dkt. 46). The Court notes that neither party filed written objections to the Report and Recommendation and the time for filing such objections has elapsed.

After careful consideration of the Report and Recommendation of the Magistrate Judge in conjunction with an independent examination of the file, the Court is of the opinion that the Magistrate Judge's Report and Recommendation should be adopted, confirmed, and approved in all respects.

ACCORDINGLY, it is therefore, **ORDERED AND ADJUDGED**:

1. The Report and Recommendation (Dkt. 46) of the Magistrate Judge is adopted, confirmed, and approved in all respects and is made a part of this order for all purposes, including appellate review.
2. The United States' Motion for Preliminary Injunction (Dkt. 33) is granted.

3. Philip Mott Harris II and 24/7 Tax Services, LLC, and anyone acting in concert or participation with them, are preliminarily enjoined pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407, and 7408, from acting as federal tax return preparers and assisting in, advising, or directing the preparation or filing of federal tax returns, amended returns, or any other federal tax documents or forms for any person or entity other than themselves; investing in, providing capital or loans to, or receiving fees or remuneration from a tax return preparation business; and owning, operating, managing, working in, controlling, licensing, consulting with, or franchising a tax return preparation business.

4. Philip Mott Harris II and 24/7 Tax Services, LLC, pursuant to 26 U.S.C. § 7402, shall immediately close all tax return preparation stores that they currently own directly or through any entity. Philip Mott Harris II and 24/7 Tax Services, LLC shall not thereafter re-open those tax return preparation stores or any new store(s) absent order of this Court.

5. Philip Mott Harris II and 24/7 Tax Services, LLC, pursuant to 26 U.S.C. § 7402, are prohibited from assigning, transferring, or selling: (1) a personal or business Preparer Tax Identification Number(s) (PTIN); (2) a personal or business Electronic Filing Identification Number(s) (EFIN); (3) any other federally issued identification number(s) to prepare or file federal income tax returns; (4) a list of customers or any other customer information; or (5) any proprietary information pertaining to their tax preparation businesses.

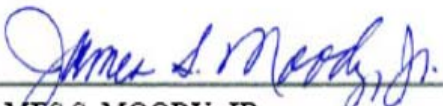
6. Philip Mott Harris II and 24/7 Tax Services, LLC, pursuant to 26 U.S.C. § 7402 are prohibited from assigning, transferring, or selling any franchise agreement, independent contractor agreement, or employment contract related to their tax preparation businesses.

7. Philip Mott Harris II and 24/7 Tax Services, LLC, pursuant to 26 U.S.C. § 7402, shall, within 5 days, provide a copy of this Order to all of their principals, officers, managers, franchisees, employees, and independent contractors.

8. Philip Mott Harris II and 24/7 Tax Services, LLC, pursuant to 26 U.S.C. § 7402, shall, within 5 days, post a full-sized (8 ½" by 11"), paper copy of this Order of Preliminary Injunction upon the entrance place, front door, or front window of any tax preparation store that they own, are currently renting, or have rented for the 2020 tax filing season so that it is prominent and visible to the public, and shall maintain a copy of this Order of Preliminary Injunction upon the entrance until such time as the Court modifies, vacates, or supersedes this Order.

9. The Order of Preliminary Injunction against Philip Mott Harris II and 24/7 Tax Services, LLC remain in full force and effect until the final resolution of this case on the merits or such time as the Court modifies, vacates, or supersedes the Order.

DONE and **ORDERED** in Tampa, Florida, this 14th day of January, 2020.



JAMES S. MOODY, JR.
UNITED STATES DISTRICT JUDGE

Copies Furnished To:
Counsel/Parties of Record